

State Name:

Application for Multistate Voluntary Disclosure Multistate Tax Commission National Nexus Program

Instructions

Please provide a separate Application for Multistate Voluntary Disclosure in PDF format for each state applied to. **Do not attempt to modify or reformat the Application form. If additional or supplemental information beyond the form needs to be provided, please attach it as a separate addendum (do not include the taxpayer's identity in the addendum).**

The information provided will be submitted to the appropriate states without alteration other than to remove contact information and any other identifying information. Do not include information regarding more than one state in one application. **Incomplete Applications cannot be accepted or processed.**

The applicant's factual statements will become part of the voluntary disclosure agreement, and the states will rely on this information to evaluate the application for voluntary disclosure. Material omissions or misrepresentations in the application will invalidate the agreement.

Past due tax liability and returns will be addressed within the voluntary disclosure process.

Prior contact with a state (such as registering, filing a return, making a tax payment, receiving a notice of audit or delinquency) could disqualify the applicant from voluntary disclosure relief for that tax type. Anonymous inquiries to a department of revenue regarding filing requirements, how to compute tax, and similar general information issues will not be considered sufficient prior contact with a state to deny eligibility.

Email applications in PDF format to Nexus@mtc.gov. The telephone number for questions about this form is (202) 695-8140. Email inquiries can also be sent to nexus@mtc.gov.

State Name:

**Application for Multistate Voluntary Disclosure
Multistate Tax Commission
National Nexus Program**

Date:

By submitting this Application, applicant acknowledges the obligation to timely amend this Application to reflect any material changes, errors or omissions in the factual representations contained herein occurring before execution of the voluntary disclosure agreement by all parties.

The Multistate Tax Commission protects the identity of all applicants for voluntary disclosure. It will not disclose that identity except: (1) at the request of the applicant; (2) to a state with which the taxpayer has a signed voluntary disclosure agreement; or (3) pursuant to a proper court order. Provide below the name of a contact person, telephone number and email address. The contact person may be an employee of the taxpayer or an outside tax representative.

GENERAL:

1. PRIMARY CONTACT (tax representative or other):

Name:

Address:

Telephone:

E-mail Address:

SECONDARY CONTACT (if any):

Name:

Address:

Telephone:

E-mail Address:

Last digit# of taxpayer FEIN: (The last digit# is used to distinguish the applicant from other applicants while protecting anonymity. Providing this information is recommended.)

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2. Indicate applicant's form of business entity:

C Corp

Sub S

LLC

LLP

Sole Proprietorship

For pass-through entities, provide the number of shareholders, members, or partners

If the business entity form has changed during the four years immediately preceding the date of this Application, please state the form(s) of the predecessor entities and the time periods.

3. Has the applicant's Federal Employer Identification Number (FEIN) changed during the past four years?

Yes

No

If yes, please provide the dates and circumstances causing the change.

4. What is the date of the end of applicant's tax year?

If it has changed within the past four years, please list all tax year-end dates and the applicable time periods.

State Name:

5. Describe the applicant's business activities:

6. Please provide the reason(s) for submitting this Application (examples: prior reliance on erroneous professional advice, acquisition of a non-compliant entity, or a contact from another state regarding the applicant's non-filing status):

7. Prior to submitting this Application, has the applicant contacted or been contacted by the state or the Multistate Tax Commission on behalf of the state regarding potential liability or filing status for the type of tax sought to be covered by this voluntary disclosure application?

Yes No

If so, please describe (contact with the state prior to commencement of the voluntary disclosure may disqualify the applicant from voluntary disclosure.):

8. Is the applicant under IRS audit?

Yes No

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9. Please provide any additional information:

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STATE-SPECIFIC QUESTIONS:

- A. Which type(s) of tax liability will the applicant disclose? The Multistate Tax Commission assists with disclosures for:

SUT Sales/UseTax

IFT Income/FranchiseTax (including Hawaii's GET and Washington's B&O).

- B. If the applicant is not disclosing for both sales/use and income/franchise tax obligations, why is one tax type excluded? (Examples: application of Public Law 86-272, or making only sales exempt from sales/use tax)

- C. What type of property does applicant own, lease, license or otherwise use in the state and indicate ownership status:

Owner

Lessor

Lessee

Licensor

Licensee

Please describe (include real property, personal property, and intangible property such as intellectual property, trademarks or patents) the activity the property is used in, and the month/year when such activity commenced:

- D. Are any personnel (employees, independent contractors, marketplace facilitators, referrers, or other representatives) acting on behalf of the applicant in the state? Include all such contacts, even if transitory. Describe their activities, month and year when such activities commenced, amount of time spent in the state, and relationship to the applicant:

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E. Please describe any other business activities not previously described that the applicant conducted in the state that the applicant engaged in and the month and year when such activities commenced:

F. Provide your good-faith estimate of the amount of tax liability for the prior four tax years, broken out by tax type. National Nexus Program staff will not process an application when the good-faith estimate for all tax-types for the look-back period is less than \$500 in that state.

Tax Type	Tax Year	Estimate
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Tax Type	Tax Year	Estimate
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G. If the applicant is an entity, is the applicant organized under the laws of this state?

Yes No

If the applicant is a natural person, is the applicant a resident of this state?

Yes No

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H. If this Application concerns sales/use tax, has the applicant ever collected but not remitted sales/use tax, registered, filed a return, paid interest or penalty, or paid any sales/use tax to this state (other than to a collecting vendor)? If yes, please describe:

I. If this Application concerns income/franchise tax, has the applicant ever withheld but not remitted withholding tax, filed a return or requested an extension, paid any tax or made an estimated payment? If yes, please describe:

J. Please state the month and year in which sales began in the state. The answer to this question will not be considered an admission of nexus.

Month	Calendar Year
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K. Please indicate the applicant's gross sales volume and number of sales per year to customers in the state for the prior year

Tax Year	Gross Sales Volume	Number of Sales
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L. With respect to Utah only, please provide an estimate of the amount of potential tax liability prior to the look-back period that the state would waive. Assume that the look-back period is three years from the date of this Application. Providing this estimate is not an admission that nexus existed:

Tax Type	Estimate	Tax Year
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